

ILLINOIS COMMERCE COMMISSION
DOCKET NOS. 02-0798/03-0008/03-0009 (Consolidated)

SURREBUTTAL TESTIMONY

OF

THOMAS G. OPICH

Submitted On Behalf Of

CENTRAL ILLINOIS PUBLIC SERVICE COMPANY,

d/b/a AmerenCIPS,

and

UNION ELECTRIC COMPANY,

d/b/a AmerenUE

June 2003

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d/b/a AmerenUE

Q. Please state your name and business address.

A. My name is Thomas G. Opich. My business address is One Ameren Plaza, 1901 Chouteau Avenue, St. Louis, Missouri 63103.

Q. Are you the same Thomas G. Opich who filed direct and rebuttal testimony in this proceeding?

A. Yes, I am.

Q. What is the purpose of your surrebuttal testimony?

A. The purpose of my surrebuttal testimony is to address issues raised by the rebuttal testimony of Illinois Commerce Commission Staff ("ICC Staff" or "Staff") witnesses Burma C. Jones, Eric Lounsberry and Theresa Ebrey, along with issues raised by David J. Effron, who filed testimony on behalf of The People of the State of Illinois by the Attorney General ("AG").

23 **Q. What issues do you plan to discuss in your surrebuttal testimony?**

24 **A. I will address the following issues in my surrebuttal testimony:**

- 25 ▪ Post-Test Year Capital Additions;
- 26 ▪ Accumulated Deferred Income Taxes;
- 27 ▪ Uncollectible Expenses;
- 28 ▪ Adjustments Associated with the Voluntary Retirement Plan
- 29 ("VRP") and Pension and Benefits Expenses;
- 30 ▪ Payroll Increases;
- 31 ▪ Incentive Compensation;
- 32 ▪ Rate Case Expenses;
- 33 ▪ Outside Services Expense;
- 34 ▪ Advertising Expense;
- 35 ▪ Meter Reading Expense;
- 36 ▪ Customer Records and Collection Expenses; and
- 37 ▪ Income Taxes.

38 **Post-Test Year Capital Additions**

39 **Q. In his rebuttal testimony, AG witness Effron again proposes to**
40 **eliminate post-test year test capital additions. Do you agree with this adjustment?**

41 **A. No, I do not.** Mr. Effron continues to suggest that the Illinois Commerce
42 Commission ("Commission" or "ICC") ignore its own rules that permit a utility to
43 propose pro forma adjustments to an historical test year for significant known and
44 measurable changes occurring within 12 months from the filing date of the new tariffs.
45 Mr. Effron suggests in his rebuttal testimony on page 3, that Central Illinois Public

46 Service Company, d/b/a AmerenCIPS ("AmerenCIPS"), and Union Electric Company,
47 d/b/a AmerenUE ("AmerenUE") (collectively referred to as the "Companies" or
48 "Ameren"), are mixing an historical test year with a future test year in this proceeding.
49 To the contrary, it is Mr. Effron who is incorrectly treating the Companies' test year as a
50 future test year. In a future test year, all elements of the cost of service are calculated for
51 a future period. In an historical test year, an historical period is used, adjusted for
52 significant known and measurable changes, including "significant changes in plant
53 investment," occurring by a certain date. Not every element of the cost of service in an
54 historical test year is adjusted. The Companies have adjusted plant investment in rate
55 base to reflect only significant additions, not every addition to plant that has occurred.
56 The Companies have also adjusted depreciation expense and the accumulated reserve
57 balance to include the first year of depreciation on the post-test year additions to plant.
58 Mr. Effron's attempt to include an additional year's depreciation expense
59 is tantamount to using future test period data in an historical test year. He treats the rate
60 base as if every element must be adjusted to a future date for consistency. If a future test
61 year was used, however, the Companies would be allowed (or even required) to reflect all
62 additional investment, not merely individually significant projects. Here, in contrast, the
63 Companies are limited to including certain significant adjustments. The Commission's
64 rule regarding historical test years neither requires, nor permits the adjustment of the full
65 rate base to a future date. Accordingly, Mr. Effron is confusing a depreciation
66 calculation appropriate to a future test year with an appropriate adjustment to an
67 historical test year.

68 **Accumulated Deferred Income Taxes**

69 **Q. AG witness Effron continues to propose adjustments to accumulated**
70 **deferred income taxes for certain deferred tax balances related to deferred charges,**
71 **deferred credits and accrued liabilities that are not recognized in rate base. Do you**
72 **have any comments?**

73 **A.** Yes. As stated in my rebuttal testimony (pages 6 through 8), it has not
74 been the Commission's practice to determine the components of the deferred tax reserve
75 to be deducted on an account-by-account basis. All deferred tax items should be treated
76 consistently and, therefore, the entire balance of the reserve for deferred taxes should be
77 deducted from rate base, without selectively including or excluding individual items.
78 Illinois has historically been a "100% normalization" state. What Mr. Effron is proposing
79 is that not all deferred taxes be normalized. Ameren believes that such a radical
80 departure from past practice should not be taken in a case involving a single company,
81 but is more appropriately addressed in a generic proceeding involving all utilities.
82 Normalization and the related deferred income taxes in total provide a benefit to the
83 ratepayers. Thus, all items of deferred income taxes in total should continue to be
84 handled in the same manner. This is the treatment proposed by the Companies.

85 **Uncollectible Expenses**

86 **Q. Staff witness Ebrey and AG witness Effron, in their respective**
87 **rebuttal testimonies, indicated that they do consider gas costs in calculation of**
88 **uncollectible expenses. Do you have any comments?**

89 **A.** Yes. The Staff and AG have not truly considered gas costs. What they
90 have done is to use a percentage allocator that, they assert, will capture any increase in

91 gas costs. This assumes that the percentage is a constant, and does not increase with
 92 increases in the cost of gas. Common sense would indicate that as gas prices increase, all
 93 other things being equal, defaults increase as well. Company witness Jimmy L. Davis'
 94 rebuttal testimony showed that gas prices included in the test year calculation of
 95 uncollectible expenses are more representative of gas prices going forward. Therefore,
 96 the Commission should reject the proposal to base uncollectible expenses on a five-year
 97 average, when gas prices were on average lower than they were in the test year, and
 98 lower than they are expected to be when the rates set in this case are in effect.

99 **Q. Ms. Ebrey suggests in her rebuttal testimony that the Companies are**
 100 **using forecasted information to make an adjustment to uncollectible expense. Do**
 101 **you have any response?**

102 **A.** Yes. Contrary to Ms. Ebrey's allegations, the Companies have not made
 103 any adjustments to uncollectible expenses using forecasted information. The various
 104 economic indicators presented by the Companies in the rebuttal testimony of Company
 105 witness Davis and the rebuttal testimony of Company witness Laurie H. Karman
 106 substantiate that the current level of uncollectible expense included in the historical test
 107 year used by the Companies is more representative than the averages used by the Staff
 108 and AG. The Companies do not rely upon these witnesses' rebuttal testimonies to make
 109 any kind of adjustment to the test year level of uncollectible expense, but instead to refute
 110 arguments made by other parties in support of their adjustments.

111 **Q. Do you have any additional response to Staff's reliance on the percent**
 112 **of revenue method, and the AG's support for this method?**

113 **A.** The major flaw with Ms. Ebrey's approach is not so much the use of a
 114 comparison of expenses to revenues, but the time period being used, five years. When
 115 using this period of time, given the changing nature of revenues and the sharply
 116 increasing level of gas costs, the Staff is simply not capturing a representative level of
 117 this expense.

118 **Pensions and Benefits and Voluntary Retirement Program**

119 **Q.** AG witness Effron uses the actual expenses from the 2002 actuarial
 120 study for his proposed adjustments to the pension and OPEB expenses. Do you
 121 have any comments?

122 **A.** Yes. The Companies have proposed adjustments for pension and OPEB
 123 expenses based on the updated 2002 actuarial study as stated in the surrebuttal testimony
 124 of Company witness C. Kenneth Vogl. The impact of the adjustment to AmerenCIPS gas
 125 operations is to reduce pension and OPEB expenses by \$267,000. The impact on the
 126 AmerenUE Illinois gas operations will reduce these expenses by \$131,000.

127 **Q.** Staff witness Jones has proposed to disallow costs incurred to
 128 implement the VRP. Do you agree with this proposal?

129 **A.** No. Based on the adjustments referred to in my previous response, it is
 130 not appropriate to exclude the implementation costs of the VRP. Ms. Jones' exclusion of
 131 this adjustment should be rejected. Company witness Vogl will further explain this issue
 132 in his surrebuttal testimony.

133 **Q.** AG witness Effron continues to assert that a ten year amortization
 134 period is appropriate for VRP costs. Do you agree?

135 **A.** No. Mr. Effron presents no concrete facts to justify a ten year
136 amortization period. Per AG Exhibit 1.0P, page 20, line 15, of his direct testimony,
137 Mr. Effron states: "In these circumstances, I believe that a ten-year amortization period
138 is reasonable". Again, no additional information has been provided to calculate and
139 justify this amortization period, other than the opinion of Mr. Effron. My rebuttal
140 testimony (page 13) explains why the appropriate amortization period is three years.

141 **Q.** **Staff witness Jones proposes to disallow labor costs associated with**
142 **positions refilled in association with the VRP. Do you have any comments?**

143 **A.** The Companies have determined that 60 positions have been "back-filled"
144 as of June 20, 2003. These employees have actually been hired and started work. This
145 represents labor costs to AmerenCIPS gas operations of \$171,000 and AmerenUE Illinois
146 gas operations of \$22,000. AmerenCIPS/UE Exhibit No. 27.1 attached to this testimony
147 summarizes these adjustments. Requisitions for an additional 16 positions have received
148 final approval from Ameren's senior management and should be filled prior to the
149 issuance of the order in this case. These positions represent additional labor costs to
150 AmerenCIPS gas operations of \$48,000 and AmerenUE Illinois gas operations of \$6,000.
151 These adjustments are also included on AmerenCIPS/UE Exhibit No. 27.1. The
152 requisition process for filling vacant positions is discussed in the surrebuttal testimony of
153 Company witness Mark C. Lindgren.

154 **Q.** **Why are the capitalization factors the Companies provided more**
155 **appropriate than the capitalization ratio Mr. Effron uses based on total test year**
156 **labor costs?**

157 **A.** The factors provided on CIPS work paper WPC-3.10t and UE work paper
 158 WPC-3.10v were determined using the percentage of forecasted labor capitalized to total
 159 forecasted labor costs. The percentage for benefits capitalized for each quarter was
 160 calculated by taking the estimated expenses for pensions and employee benefits,
 161 adjusting each expense category for the cumulative over/under apportionment and
 162 dividing into the total estimated labor. This allows for the adjustment of capitalization
 163 balances when the forecasted amounts are updated.

164 **Payroll Increases**

165 **Q.** **Staff witness Jones has removed the Companies' adjustment to wage**
 166 **expense for collective bargaining unit employees. Do you have any comments**
 167 **regarding this adjustment?**

168 **A.** Contract negotiations between the Companies and collective bargaining
 169 unit employees continue at this time. The results of those negotiations should be
 170 finalized before the issuance of the order in these proceedings. Therefore, this
 171 adjustment should not be removed at this time.

172 **Incentive Compensation**

173 **Q.** **Do you have any comments regarding incentive compensation in**
 174 **response to Ms. Jones?**

175 **A.** Yes. In the rebuttal testimony of Staff witness Jones, page 13, Ms. Jones
 176 indicates that the AIP (Ameren Incentive Plan), which is the incentive compensation plan
 177 for bargaining unit employees, has been suspended. The Companies agree that the
 178 expense associated with this plan should be removed from the respective revenue
 179 requirements. For AmerenCIPS gas operations the amount is \$112,000, and for

180 AmerenUE Illinois gas operations the amount is \$15,000. The incentive compensation
181 associated with management employees of AmerenCIPS, AmerenUE, Ameren Services
182 Company and Ameren Fuels and Services Company will be discussed in the surrebuttal
183 testimonies of Company witnesses Lindgren and David Cross.

184 **Rate Case Expenses**

185 **Q. Have both Staff witness Jones and AG witness Effron proposed a five**
186 **year amortization period for rate case expenses?**

187 **A.** Yes. Both have proposed a five year amortization period.

188 **Q. Do you agree with this amortization period?**

189 **A.** The Companies provided information to show that the climate in which
190 they operate has changed since prior rate proceedings. The five year amortization period
191 does not reflect the current and expected regulatory environment in which regulated gas
192 utilities operate. It is the Companies' contention that a three year amortization period is
193 more appropriate.

194 **Q. Do you agree with AG witness Effron's adjustment to divide the rate**
195 **case costs based on relative size of the Companies?**

196 **A.** No. As stated in my rebuttal testimony (pages 15 and 16), these costs do
197 not fluctuate based on the size of the company. Had only one Ameren company filed for
198 gas rate relief, at a minimum, half of the costs incurred in this case would have occurred.
199 Therefore, it is more appropriate to split rate case costs equally between the Companies.

200 **Outside Services Expense**

201 **Q. Do you have any comments regarding the adjustments made by the**
202 **Staff and the AG for outside services expense?**

203 **A.** Staff witness Jones has agreed to remove her adjustment for outside
204 services; AG witness Effron continues to include this adjustment.

205 Mr. Effron indicates that the Companies did not provide documentation
206 showing the level of outside services included on Schedule C-1. This adjustment arises
207 from an incorrect (but subsequently corrected) data request response. The Companies'
208 books are consistent with the amounts reflected on Schedule C-1; there is no mistake in
209 the Companies' books. Account 923 reflects two categories of expense: charges from
210 outside vendors, and certain charges for depreciation, amortization, interest income or
211 expense, and tax expense allocated from Ameren Services Company pursuant to the
212 allocation methodologies and factors approved by the Commission. These are overhead
213 expenses properly charged to the Companies in this test year, as the Staff has recognized.
214 In the test year, the AmerenCIPS outside services expenses in Account 923 totaled
215 \$1,780,000, and allocated overhead costs from Ameren Services Company properly
216 recorded in Account 923 totaled \$1,980,000. A data request response that the Company
217 submitted early in this case misrepresented the Ameren Services overheads as outside
218 services expense. That response was subsequently corrected and the Staff then properly
219 withdrew an adjustment identical to that which Mr. Effron continues to endorse. These
220 costs, although not incurred from outside vendors, are proper costs of AmerenCIPS, and
221 are properly included on Line 2, Column B, Operations and Maintenance Expenses on
222 Schedule C-1 of the Part 285 filing requirements. The ICC has previously included the

223 Ameren Services Company expenses charged to Account 923 in rates in AmerenCIPS'
224 Delivery Services Tariff, Docket No. 99-0121.

225 **Advertising Expense**

226 **Q. What is your response to Staff witness Ebrey's adjustment for the**
227 **Environmental Adjustment Clause advertising expense in the test year?**

228 **A.** It is Ms. Ebrey's assertion that advertisements run during the first two
229 weeks of July, 2001 for AmerenCIPS' and AmerenUE's Environmental Adjustment
230 Clauses were run for a period outside the test year. The Companies agree that annual
231 expenses for the Environmental Advertising Clauses appear twice in the test year and will
232 agree to the AmerenCIPS gas operations adjustment of \$2,000 and the AmerenUE
233 Illinois gas operations adjustment of \$500.

234 **Q. Staff witness Ebrey also adjusts advertising expense for the Notice of**
235 **Filings required by the Commission. Do you have any comments?**

236 **A.** Ms. Ebrey reiterates in her rebuttal testimony that since the Notice of
237 Filing expenses do not represent an on-going level of expense, they should be eliminated.
238 Witness Ebrey failed to acknowledge the statement in my rebuttal testimony (page 18),
239 that these Notices are required by the Commission and that the Companies should be
240 allowed to recoup these costs. The fact that they are not representative of an on-going
241 level of expense does not mean that they should be excluded from the Companies' cost of
242 service. Again, at the very least, the cost of these expenses should be amortized as other
243 rate case expenses, as these Notices of Filing are required by Commission rules.

244 **Meter Reading Expense**

245 **Q. Staff witness Lounsberry recommends a disallowance of**
246 **approximately \$210,000 in Automated Meter Reading ("AMR") expenses. Do you**
247 **have any response?**

248 **A.** Yes. Mr. Thomas Voss offers testimony demonstrating the propriety of
249 the AMR system and explaining the relative cost savings and customer benefits. I
250 address the error in the adjustment. The test year expense for AMR sought to be
251 recovered in Account 902 is \$180,350. This amount is shown in AmerenUE Exhibit 27.7
252 and was provided in data request response UE-008. Mr. Lounsberry apparently relied
253 upon a response to a different data request which reflected the payments made to CellNet
254 in the test year, which were approximately \$210,000. (*See* Schedule 17.2 UE to Staff
255 witness Lounsberry's second revised rebuttal testimony.) The difference in the amounts
256 is due to an extra payment having been made. To restate, the test year expense for AMR
257 is \$180,350.

258 **Q. Do you agree with AG witness Effron's assessment that AmerenUE**
259 **incurred extraordinary expenses to effect the transition of a new billing system?**

260 **A.** No. In the Company's response to Staff Data Request UE-ENG-1.26, the
261 Company states the additional costs were incurred to deliver exceptional service to the
262 customers and to make the transition to the new billing system easier. As stated in my
263 rebuttal testimony on page 20, the Company expects this level of expense to continue. A
264 reduction to the current expense level would compromise the level of customer service
265 the Company now provides to its customers. Therefore, the adjustment made by
266 Mr. Effron should be rejected.

267 **Customer Records and Collection Expenses**

268 **Q. Has the Company accepted AG witness Effron's adjustment to the**
269 **customer records and collection expenses of AmerenUE?**

270 **A.** Yes. While the Company continues to believe that the test year level of
271 customer records and collection expenses for AmerenUE is the appropriate level of
272 on-going expense, the Company has decided to accept this adjustment to reduce expense
273 by \$130,000.

274 **Income Taxes**

275 **Q. Has the Company accepted Staff witness Ebrey's method of**
276 **calculating income taxes?**

277 **A.** The Company does not necessarily agree that the method used is right or
278 wrong, but is willing to accept this method in this case.

279 **Q. Have you provided a summary of the results of these analyses?**

280 **A.** AmerenCIPS Exhibit Nos. 27.2 through 27.6 and AmerenUE Exhibit
281 Nos. 27.2 through 27.6 provide a summary of the adjustments made to rate base and to
282 revenue requirements.

283 **Q. Does this conclude your surrebuttal testimony?**

284 **A.** Yes, it does.

AMEREN VRP BACKFILL ANNUAL LABOR EXPENSE POSITIONS FILLED BY JUNE 20, 2003

Division	Number of Positions Filled To Date			Number of Positions With Requisitions To Be Filled		
	Backfill Positions	Average Salary	Total Annual Labor Cost	Backfill Positions	Average Salary	Total Annual Labor Cost
SVP Division-Whiteley	3	\$74,500	\$223,500	0	\$74,500	\$0
SVP Randolph						
Non-Nuclear	6	79,000	474,000	6	79,000	474,000
Nuclear	3	80,700	242,100	2	80,700	161,400
Total SVP Randolph	9		716,100	8		635,400
SVP Voss	27	69,000	1,863,000	6	69,000	414,000
SVP Agathen						
Information Technology	4	76,850	307,400	1	76,850	76,850
Human Resources	3	59,200	177,600	0	59,200	0
Total SVP Agathen	7		485,000	1		76,850
AER Division - Cole	8	71,400	571,200	0	71,400	0
SVP Baxter						
Controller's	3	76,200	228,600	1	76,200	76,200
Treasurer's	2	71,500	143,000	0	71,500	0
Total SVP Baxter	5		371,600	1		76,200
General Counsel - Sullivan	1	72,100	72,100	0	72,100	0
Total	60		\$4,302,500	16		\$1,202,450
Allocated to AmerenCIPS Illinois Gas (1)			\$171,255			\$47,862
Allocated to AmerenUE Illinois Gas (1)			\$21,875			\$6,114

(1) Estimated Total VRP Labor Savings	\$32,429,635
Allocation of Total VRP Labor Savings to AmerenCIPS Illinois Gas	1,290,815
Percent of Total VRP Labor Savings to AmerenCIPS Illinois Gas	3.9804%
Allocation of Total VRP Labor Savings to AmerenUE Illinois Gas	164,884
Percent of Total VRP Labor Savings to AmerenUE Illinois Gas	0.5084%

AmerenCIPS
SUMMARY OF ILLINOIS GAS RATE BASE ADJUSTMENTS TO ORIGINAL FILING
TWELVE MONTHS ENDED JUNE 30, 2002
(\$000)

Line		Plant in Service	Reserve for Depreciation	General Materials and Supplies	Propane	Gas Stored Underground	Cash Working Capital	Deferred Info. System Develop.	Customer Deposits	Customer Advances	Pre-1971 Investment Tax Credit	Accumulated Deferred Income Taxes	Total Rate Base
1	Balance - Per original filing	\$ 299,371	\$ (137,619)	\$ 1,381	\$ 147	\$ 27,390	\$ 8,558	\$ 102	\$ (906)	\$ (717)	\$ (2)	\$ (21,144)	\$ 176,561
2	Adjustments to Original Filing												
3	(1) Remove future use plant - per staff adjustment	(94)											(94)
4	(2) Remove Richwood Storage Field from Plant & Reserve - (DR: CIPS-TEE-075)	(76)	18										(58)
6	(3) Adjust M&S for amounts included with accounts payable - per staff adjustment			(318)									(318)
8	See AmerenCIPS/AmerenUE Exhibit 17.0												
9	(4) Reduce gas stored underground for balances at Richwood Storage Field (DR:CIPS-TEE-075)					(165)							(165)
11	(5) Reduce gas stored underground for balances at Rotherwood Storage Field (DR:CIPS-ENG-1.33)					(392)							(392)
13	(6) Cash Working Capital adjustment - See AmerenCIPS/AmerenUE Exhibit 17.0						(1,172)						(1,172)
15	(7) Use Customer Deposit 13 month average per staff adjustment								218				218
17	Total Adjustments to Original Filing	(170)	18	(318)	-	(558)	(1,172)	-	218	-	-	-	(1,981)
18	Balance - Per rebuttal filing	299,201	(137,601)	1,063	147	26,832	7,386	102	(688)	(717)	(2)	(21,144)	174,581
19	Adjustment to Rebuttal Filing												
20	(8) Adjustment to fully remove Richwood Storage Field Reserve for its retirement - (ICC Exhibit 16.0 - Schedule 16.3 CIPS, line 6)		58										58
23	(9) Cash Working Capital adjustment - See AmerenCIPS/AmerenUE Exhibit 31.0						619						619
25	Total Adjustments to Rebuttal Filing	-	58	-	-	-	619	-	-	-	-	-	677
26	Adjusted Balances	299,201	(137,543)	1,063	147	26,832	8,005	102	(688)	(717)	(2)	(21,144)	175,257

AmerenCIPS Exhibit No 27.2

**AmerenCIPS
ILLINOIS GAS OPERATIONS
EXPLANATION OF RATE BASE ADJUSTMENTS TO ORIGINAL FILING
(\$000)**

<u>Line</u>	<u>Total Adjustments to Original Filing</u>	<u>Amount</u>
1	<u>Plant & Reserve</u>	
2	(1) Reduce plant in service for staff adjustment for future use plant	(94)
3	(2a) Reduce plant in service to remove Richwood Storage field (DR:	(76)
4	CIPS-TEE-075)	
5	Total adjustments to Plant in Service	(170)
6	(2b) Reduce reserve for depreciation to remove Richwood Storage	18
7	field (DR:CIPS-TEE-075)	
8	(8) Reduce remaining reserve for depreciation for Richwood Storage	58
9	field (ICC Exhibit 16.0 Schedule 16.3 CIPS, line 6)	
10	Total adjustments to Reserve for Depreciation	76
11	Net plant in service adjustments	(94)
12	<u>Other Rate Base Adjustments</u>	
13	(3) Adjustment materials & supplies balances for staff adjustment	(318)
14	for accounts payable - See AmerenCIPS Exhibit 17.0	
15	(4) Reduce gas stored underground for balances at Richwood	(165)
16	Storage Field (DR:CIPS-TEE-075)	
17	(5) Reduce gas stored underground for balances at Rotherwood	(392)
18	Storage Field (DR:CIPS-ENG-1.33)	
19	(6) Adjustments to cash working capital - See AmerenCIPS	(1,172)
20	Exhibit 17.0	
21	(7) Reduce customer deposit balance for staff adjustment for	218
22	13 month average balance	
23	(9) Additional adjustments to cash working capital - See AmerenCIPS	619
24	Exhibit 31.0	
25	Total other adjustments to rate base	\$ (1,210)
26	Total rate base adjustments	\$ (1,304)

AmerenCIPS
SUMMARY OF ILLINOIS GAS OPERATIONS ADJUSTMENTS TO ORIGINAL FILING EXPENSES
TWELVE MONTHS ENDED JUNE 30, 2002
(\$000)

Line		Production	Gas Storage and Processing	Transmission	Distribution	Customer Accounts	Customer Service	Sales	Admin. and General	Depreciation and Amortization	Taxes, Other	Total Oper. Expenses
1	Expenses - Per original filing	\$ 1,021	\$ 1,701	\$ 1,013	\$ 13,907	\$ 4,190	\$ 133	\$ 192	\$ 14,363	\$ 7,359	\$ 2,272	\$ 46,152
2	Adjustments to Original Filing											
3	(1) Decrease labor expense to reflect elimination	(20)	(7)	(15)	(115)	(14)	(4)	(5)	(60)			(239)
4	of 2003 salary increases for mgt employees											
5	(2) Decrease labor expense to reflect adjustment	(45)	(42)	(46)	(808)	(157)	(9)	(11)	(173)			(1,291)
6	for VRP labor savings											
7	(3) Increase labor expense to reflect annual labor	8	7	8	137	27	1	2	29			219
8	for "backfill" positions for VRP											
9	(4) Amortize additional costs other than labor								1,150			1,150
10	associated with the VRP over 3 years											
11	(5) Decrease interest on customer deposits to					(8)						(8)
12	reflect staff deposit balance and 1.5% rate											
13	(6) Reduce charitable contributions-per staff								(23)			(23)
14	adjustment											
15	(7) Reduce membership dues - per staff								(5)			(5)
16	adjustment											
17	(8) Decrease pension expense to reflect elimination								(50)			(50)
18	of Supplemental Excess Plan and the Deferred											
19	Compensation-Survivor Benefits plan											
20	(9) Adjust rate case expense amortization for								11			11
21	prior rate case exp. allocation method											
22	(10) Decrease storage expense for Richwood		(6)									(6)
23	Storage field, which was removed from rate base											
24	(11) Decrease depreciation expense to reflect									(1)		(1)
25	removal of Richwood Storage field from											
26	rate base (DR:CIPS-TEE-075)											
27	(12) Decrease social security taxes for elimination of										(18)	(18)
28	2003 mgt. salary increases											
29	(13) Decrease social security taxes to reflect										(99)	(99)
30	adjustment for VRP labor savings											
31	(14) Increase social security taxes to reflect "backfill"										17	17
32	positions adjustment for VRP											
33	Total Adjustments to Original Filing	(57)	(48)	(53)	(786)	(152)	(11)	(14)	879	(1)	(100)	(344)
34	Expenses - per Rebuttal Filing	964	1,653	960	13,121	4,038	122	178	15,243	7,358	2,172	45,808
35	Adjustments to Rebuttal Filing											
36	(15) Adjust pension and OPEB expense to reflect								(267)			(267)
37	updated actuarial information											
38	(16) Decrease labor expense to reflect adjustment	(0)	(4)	(2)	(82)	(19)	(0)	(0)	(5)			(112)
39	to remove contract employee incentive comp.											
40	(17) Decrease Cust. Service expense to reflect removal						(3)					(3)
41	of annual Environmental Adj. Clause advertising											
42	which occurred twice in the test year											
42	Total Adjustments to Rebuttal Filing	(0)	(4)	(2)	(82)	(19)	(3)	(0)	(273)	-	-	(381)
43	Adjusted Balances	964	1,649	958	13,040	4,019	119	178	14,970	7,358	2,172	45,427

AmerenCIPS
ILLINOIS GAS OPERATIONS
EXPLANATION OF OPERATIONS ADJUSTMENTS TO ORIGINAL AND REBUTTAL FILINGS
(\$000)

Line	Total Adjustments to Original Filing	Amount
1	<u>Operating Expenses</u>	
2	(1) Decrease labor costs to reflect elimination of 2003 mgt. salary increases	(239)
3	(2) Decrease labor costs to reflect adjustment for VRP labor savings	(1,291)
4	(3) Increase labor expense to reflect adjustment for "backfill" positions	219
5	for VRP	
6	(4) Increase administrative & general expense to include three year	1,150
7	amortization of add'l costs other than labor associated with the VRP	
8	(5) Decrease customer accounts expense for interest at 1.5%	(8)
9	on staff customer deposit balance	
10	(6) Reduce administrative & general expense for staff adjustment	(23)
11	to charitable contributions	
12	(7) Reduce administrative & general expense for staff adjustment	(5)
13	to membership dues	
14	(8) Decrease pension expense for staff adjustment to eliminate supplemental	(50)
15	excess plan & deferred compensation-survivor benefits plan	
16	(9) Adjust rate case expense amortization for unamortized prior rate case	11
17	expense allocation method approved in prior case	
18	(10) Decrease storage expense for Richwood Storage field, which was	(6)
19	removed from rate base (DR:CIPS-TEE-075)	
20	(15) Adjust pension and OPEB expense to reflect updated actuarial information	(267)
21	(16) Decrease labor expense to reflect adjustment to remove contract employee	(112)
22	incentive compensation	
23	(17) Decrease customer service expense to reflect removal of annual Environmental	(3)
24	Adjustment Clause advertising expense which occurred twice in the test year	
25	Total adjustments to Operating Expenses	\$ (624)
26	<u>Depreciation and Amortization Expense</u>	
27	(11) Decrease depreciation expense to reflect removal of Richwood	\$ (1)
28	Storage field from rate base	
29	Total adjustments to Depreciation and Amortization Expense	\$ (1)
30	<u>Taxes Other than Income Taxes</u>	
31	(12) Decrease social security tax for elimination of year 2003 management	\$ (18)
32	salary increases	
33	(13) Decrease social security tax to reflect adjustment for VRP	(99)
34	labor savings	
35	(14) Increase social security tax to reflect "backfill" positions adjustment	17
36	for VRP	
37	Total adjustments to Taxes Other Than Income Taxes	\$ (100)
38	Total expense adjustments	\$ (725)

AmerenCIPS
RATE BASE AND REVENUE REQUIREMENT
ILLINOIS GAS OPERATIONS
TWELVE MONTHS ENDED JUNE 30, 2002
(\$000)

Line		Original Filing Amount	Adjustments	Rebuttal Amount	Adjustments	Current Amount
	Original Cost Rate Base					
1	Original Cost of Property Devoted to Gas Operations	\$ 299,371	\$ (170)	\$ 299,201	\$ -	\$ 299,201
2	Reserves for Depreciation	137,619	(18)	137,601	(58)	137,543
3	Net Original Cost of Property Devoted to Gas Operations	161,752	(152)	161,600	58	161,658
4	Materials and Supplies	28,918	(875)	28,043	-	28,043
5	Cash Working Capital	8,558	(1,172)	7,386	619	8,005
6	Deferred Information System Development Cost	102	-	102	-	102
7	Customer Deposits	(906)	218	(688)	-	(688)
8	Customer Advances for Construction	(717)	-	(717)	-	(717)
9	Pre-1971 Investment Tax Credit	(2)	-	(2)	-	(2)
	Accumulated Deferred Taxes on Income					
10	Account 190	2,732	-	2,732	-	2,732
11	Account 282	(22,602)	-	(22,602)	-	(22,602)
12	Account 283	(1,274)	-	(1,274)	-	(1,274)
13	Total Original Cost Rate Base	<u>\$ 176,561</u>	<u>\$ (1,981)</u>	<u>\$ 174,581</u>	<u>\$ 677</u>	<u>\$ 175,257</u>
	Operating Expenses:					
14	Production	\$ 1,021	\$ (57)	\$ 964	\$ (0)	\$ 964
15	Gas Storage & Processing	1,701	(48)	1,653	(4)	1,649
16	Transmission	1,013	(53)	960	(2)	958
17	Distribution	13,907	(786)	13,121	(82)	13,040
18	Customer Accounts	4,190	(152)	4,038	(19)	4,019
19	Customer Service	133	(11)	122	(3)	119
20	Sales	192	(14)	178	(0)	178
21	Administrative and General	14,363	879	15,243	(273)	14,970
22	Total Operating and Maintenance Expenses	36,521	(243)	36,279	(381)	35,897
23	Depreciation and Amortization	7,359	(1)	7,358	-	7,358
24	Taxes Other than Income Taxes	2,272	(100)	2,172	-	2,172
25	Income Taxes-Based on Claimed Rate of Return					
26	Federal	6,656	(67)	6,588	23	6,611
27	State - Illinois	1,498	(15)	1,482	5	1,488
28	Deferred Income Taxes	(579)	-	(579)	-	(579)
29	Total Income Taxes	7,575	(83)	7,492	28	7,520
30	Return @ 9.451%	16,687	(187)	16,500	64	16,564
31	Total Revenue Requirement Before Uncollectibles Gross-Up	\$ 70,414	\$ (614)	\$ 69,800	\$ (289)	\$ 69,511
32	Total Revenue Requirement After Uncollectibles Gross-Up	\$ 70,578	\$ (620)	\$ 69,958	\$ (292)	\$ 69,666
33	Operating Revenue (Pro Forma)	54,182	-	54,182	-	54,182
34	Revenue Deficiency After Uncollectibles Gross-Up (Note)	<u>\$ 16,395</u>	<u>\$ (620)</u>	<u>\$ 15,775</u>	<u>\$ (292)</u>	<u>\$ 15,483</u>
	Note:					
35	Revenue Deficiency Before Uncollectibles Gross-Up (line 31	\$ 16,231	\$ (614)	\$ 15,618	\$ (289)	\$ 15,328
36	Gross Up with 1.00% Uncollectibles Rate (line 35 x 0.01/(1-0.	164	(6)	158	(3)	155
37	Revenue Deficiency After Uncollectibles Gross-Up (line	\$ 16,395	\$ (620)	\$ 15,775	\$ (292)	\$ 15,483

AmerenUE
SUMMARY OF ILLINOIS GAS RATE BASE ADJUSTMENTS TO ORIGINAL FILING
TWELVE MONTHS ENDED JUNE 30, 2002
(\$000)

Line		Plant in Service	Reserve for Depreciation	General Materials & Supplies	Propane	Gas Stored Underground	Cash Working Capital	Customer Deposits	Customer Advances	Pre-1971 Investment Tax Credit	Accumulated Deferred Income Taxes	Total Rate Base
1	Balance - Per original filing	\$ 32,088	\$ (15,977)	\$ 47	\$ 156	\$ 1,547	\$ 928	\$ (51)	\$ (147)	\$ (13)	\$ (1,734)	\$ 16,844
2	Adjustments to Original Filing											
3	(1) Adjust M&S for amounts included with			(11)								(11)
4	accounts payable - per staff adjustment											
5	See AmerenCIPS/AmerenUE Exhibit 17.0											
6	(2) Cash Working Capital adjustment - See						(88)					(88)
7	AmerenCIPS/AmerenUE Exhibit 17.0											
8	(3) Use Customer Deposit 13 month average							5				5
9	per staff adjustment											
10	Total Adjustments to Original Filing	-	-	(11)	-	-	(88)	5	-	-	-	(93)
11	Balance - Per rebuttal filing	32,088	(15,977)	36	156	1,547	840	(46)	(147)	(13)	(1,734)	16,751
12	Adjustment to Rebuttal Filing											
13	(4) Cash Working Capital adjustment						15					15
14	See AmerenCIPS/AmerenUE Exhibit 31.0											
15	Total Adjustments to Rebuttal Filing	-	-	-	-	-	15	-	-	-	-	16,766
16	Adjusted Balances	32,088	(15,977)	36	156	1,547	855	(46)	(147)	(13)	(1,734)	16,766

AmerenUE
ILLINOIS GAS OPERATIONS
EXPLANATION OF RATE BASE ADJUSTMENTS TO ORIGINAL FILING
(\$000)

<u>Line</u>	<u>Total Adjustments to Original Filing</u>	<u>Amount</u>
1	<u>Other Rate Base Adjustments</u>	
2	(1) Adjustment materials & supplies balances for staff adjustment	(11)
3	for accounts payable - See AmerenUE Exhibit 17.0	
4	(2) Adjustments to cash working capital - See AmerenUE	(88)
5	Exhibit 17.0	
6	(3) Reduce customer deposit balance for staff adjustment for	5
7	13 month average balance	
8	(4) Additional adjustments to cash working capital - See AmerenUE	15
9	Exhibit 31.0	
10	Total other adjustments to rate base	<u>\$ (78)</u>
11	Total rate base adjustments	<u><u>\$ (78)</u></u>

AmerenUE
SUMMARY OF ILLINOIS GAS OPERATIONS ADJUSTMENTS TO ORIGINAL FILING EXPENSES
TWELVE MONTHS ENDED JUNE 30, 2002
(\$000)

Line		Production	Transmission	Distribution	Customer Accounts	Customer Service	Sales	Admin. & General	Depreciation & Amortization	Taxes, Other	Total Oper. Expenses
1	Expenses - Per original filing	\$ 244	\$ 53	\$ 1,562	\$ 1,089	\$ 108	\$ 12	\$ 2,327	\$ 756	\$ 181	\$ 6,331
2	Adjustments to Original Filing										
3	(1) Decrease labor expense to reflect elimination	(4)	(1)	(12)	(3)	(1)	(0)	(12)			(32)
4	of 2003 salary increases for mgt. employees										
5	(2) Decrease labor expense to reflect adjustment	(9)	(2)	(92)	(22)	(7)	(1)	(32)			(165)
6	for VRP labor savings										
7	(3) Increase labor expense to reflect annual labor	2	0	16	4	1	0	5			28
8	for "backfill" positions for VRP										
9	(4) Amortize additional costs other than labor							122			122
10	associated with the VRP over 3 years										
11	(5) Decrease pension expense to reflect elimination							(11)			(11)
12	of Supplemental Excess Plan and the Deferred										
13	Compensation-Survivor Benefits plan										
14	(6) Adjust rate case expense amortization for							(11)			(11)
15	prior rate case exp. allocation method										
16	(7) Decrease social security taxes for elimination of									(2)	(2)
17	2003 mgt. salary increases										
18	(8) Decrease social security taxes to reflect									(13)	(13)
19	adjustment for VRP labor savings										
20	(9) Increase social security taxes to reflect "backfill"									2	2
21	positions adjustment for VRP										
22	Total Adjustments to Original Filing	(12)	(3)	(88)	(21)	(6)	(1)	62	-	(13)	(82)
23	Expenses - per Rebuttal Filing	232	50	1,474	1,068	101	10	2,389	756	168	6,249
24	Adjustments to Rebuttal Filing										
25	(10) Adjust pension and OPEB expense to reflect							(131)			(131)
26	updated actuarial information										
27	(11) Decrease labor expense to reflect adjustment	(0)	0	(10)	(3)	(1)	(0)	(1)			(15)
28	to remove contract employee incentive comp.										
29	(12) Decrease Cust. Service expense to reflect removal					(0)					(0)
30	of annual Environmental Adj. Clause advertising										
31	(13) Decrease Cust. Records & Coll. expense to reflect				(130)						(130)
32	adj. of Attorney General (AG Exhibit 1.0P UE -										
33	Schedule C-1, line 7)										
34	Total Adjustments to Rebuttal Filing	(0)	-	(10)	(133)	(1)	(0)	(132)	-	-	(276)
35	Adjusted Balances	232	50	1,463	935	100	10	2,258	756	168	5,973

AmerenUE
ILLINOIS GAS OPERATIONS
EXPLANATION OF OPERATIONS ADJUSTMENTS TO ORIGINAL FILING
(\$000)

<u>Line</u>	<u>Adjustments to Original Filing</u>	<u>Amount</u>
1	<u>Operating Expenses</u>	
2	(1) Decrease labor costs to reflect elimination of 2003 mgt. salary increases	\$ (32)
3	(2) Decrease labor costs to reflect adjustment for VRP labor savings	(165)
4	(3) Increase labor expense to reflect adjustment for "backfill" positions	28
5	for VRP	
6	(4) Increase administrative & general expense to include three year	122
7	amortization of add'l costs other than labor associated with the VRP	
8	(5) Decrease pension expense for staff adjustment to eliminate supplemental	(11)
9	excess plan & deferred compensation-survivor benefits plan	
10	(6) Adjust rate case expense amortization for unamortized prior rate case	(11)
11	expense allocation method approved in prior case	
12	(10) Adjust pension and OPEB expense to reflect updated actuarial information	(131)
13	(11) Decrease labor expense to reflect adjustment to remove contract employee	(15)
14	incentive compensation	
15	(12) Decrease customer service expense to reflect removal of annual Environmental	(0)
16	Adjustment Clause advertising expense which occurred twice in the test year	
17	(13) Decrease customer accounts expense for Customer Records and Collection	(130)
18	adjustment of the Attorney General (AG Exhibit 1.0P UE: Schedule C-1, line 7)	
19	Total adjustments to Operating Expenses	<u>\$ (345)</u>
20	<u>Taxes Other Than Income Taxes</u>	
21	(7) Decrease social security tax for elimination of year 2003 management	\$ (2)
22	salary increases	
23	(8) Decrease social security tax to reflect adjustment for VRP	(13)
24	labor savings	
25	(9) Increase social security tax to reflect "backfill" positions adjustment	2
26	for VRP	
27	Total adjustments to Taxes Other Than Income Taxes	<u>\$ (13)</u>
28	Total expense adjustments	<u><u>\$ (358)</u></u>

AmerenUE
RATE BASE AND REVENUE REQUIREMENT
ILLINOIS GAS OPERATIONS
TWELVE MONTHS ENDED JUNE 30, 2002
(\$000)

Line		Original Filing Amount	Adjustments	Rebuttal Amount	Adjustments	Current Amount
	Original Cost Rate Base					
1	Original Cost of Property Devoted to Gas Operations	\$ 32,088	\$ -	\$ 32,088	\$ -	\$ 32,088
2	Reserves for Depreciation	15,977	-	15,977	-	15,977
3	Net Original Cost of Property Devoted to Gas Operations	16,111	-	16,111	-	16,111
4	Materials and Supplies	1,750	(11)	1,739	-	1,739
5	Cash Working Capital	928	(88)	840	15	855
6	Customer Deposits	(51)	5	(46)	-	(46)
7	Customer Advances for Construction	(147)	-	(147)	-	(147)
8	Pre-1971 Investment Tax Credit	(13)	-	(13)	-	(13)
9	Accumulated Deferred Taxes on Income					
10	Account 190	341	-	341	-	341
10	Account 282	(2,074)	-	(2,074)	-	(2,074)
11	Total Original Cost Rate Base	<u>\$ 16,844</u>	<u>\$ (93)</u>	<u>\$ 16,751</u>	<u>\$ 15</u>	<u>\$ 16,766</u>
	Operating Expenses:					
12	Production	\$ 244	\$ (12)	\$ 232	\$ (0)	\$ 232
13	Transmission	53	(3)	50	-	50
14	Distribution	1,562	(88)	1,474	(10)	1,463
15	Customer Accounts	1,089	(21)	1,068	(133)	935
16	Customer Service	108	(6)	101	(1)	100
17	Sales	12	(1)	10	(0)	10
18	Administrative and General	2,327	62	2,389	(132)	2,258
19	Total Operating and Maintenance Expenses	5,394	(69)	5,325	(276)	5,049
20	Depreciation and Amortization	756	-	756	-	756
21	Taxes Other than Income Taxes	181	(13)	168	-	168
	Income Taxes-Based on Claimed Rate of Return					
22	Federal	844	(4)	840	1	840
23	State - Illinois	190	(1)	189	0	189
24	Deferred Income Taxes	(222)	-	(222)	-	(222)
25	Total Income Taxes	811	(5)	806	1	807
26	Return @ 10.029%	1,689	(9)	1,680	2	1,681
27	Total Revenue Requirement Before Uncollectibles Gross-Up	\$ 8,832	\$ (96)	\$ 8,735	\$ (274)	\$ 8,461
28	Total Revenue Requirement After Uncollectibles Gross-Up	\$ 8,906	\$ (98)	\$ 8,808	\$ (279)	\$ 8,528
29	Operating Revenue (Pro Forma)	5,134	-	5,134	-	5,134
30	Revenue Deficiency After Uncollectibles Gross-Up (Note)	<u>\$ 3,772</u>	<u>\$ (98)</u>	<u>\$ 3,674</u>	<u>\$ (279)</u>	<u>\$ 3,394</u>
	Note:					
31	Revenue Deficiency Before Uncollectibles Gross-Up (line 27 - line 29)	\$ 3,698	\$ (96)	\$ 3,601	\$ (274)	\$ 3,328
32	Gross-Up with 1.97% Uncollectibles Rate (line 31 x 0.0197/(1-0.0197))	74	(2)	72	(6)	67
33	Revenue Deficiency After Uncollectibles Gross-Up (line 31 + line 32)	<u>\$ 3,772</u>	<u>\$ (98)</u>	<u>\$ 3,674</u>	<u>\$ (279)</u>	<u>\$ 3,394</u>

Exhibit UE-008 A

NON-PAYROLL OPERATIONS AND MAINTAINANCE EXPENSES

(000's of \$)

Utility: AmerenUEIndividual Responsible: Thomas G. OpichPeriod Reported: Calendar Years 1998, 1999, 2000 and 2001, 12 Months Ended June 30, 2002

Line No.	Description	Account Number	Unadjusted Test Year	2001	2000	1999	1998
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Gas Production Operations:						
2	Producer Gas Expenses	714	\$ 0.02	\$ 0.02	\$ 0.02	\$ -	\$ 0.04
3	Liquified Petroleum Gas Expenses	717	-	2.05	0.45	0.22	0.12
4	Liquified Petroleum Gas	728	10.78	6.31	2.00	6.50	-
5	Miscellaneous Production Expenses	735	-	(0.14)	0.25	-	1.34
6	Total		10.80	8.25	2.73	6.72	1.50
7	Manufactured Gas Maintenance:						
8	Supervision & Engineering	740	-	0.14	-	-	-
9	Structures and Improvements	741	19.14	19.39	69.22	1.58	0.03
10	Production Equipment	742	2.98	3.22	152.11	2.86	3.43
11	Total		22.13	22.75	221.33	4.44	3.45
12	Other Gas Supply:						
13	Natural Gas City Gate Purchases	804	9,132.41	13,045.26	13,257.94	7,704.21	6,141.56
14	Purchased Gas Expense	807	93.98	67.28	32.19	41.16	41.13
15	Gas Withdrawn from Underground	808	290.79	(298.94)	(794.96)	(276.44)	88.21
16	Total		9,517.18	12,813.60	12,495.17	7,468.92	6,270.89
17	Transmission - Operations:						
18	Supervision & Engineering	850	0.72	0.58	0.19	0.16	0.20
19	Load Dispatching	851	2.01	3.14	0.91	0.96	-
20	Measuring & Regulating Expenses	857	8.21	8.16	2.88	3.66	5.33
21	Other Expenses	859	5.11	4.64	1.87	2.27	3.08
22	Total		16.06	16.52	5.85	7.05	8.60
23	Transmission - Maintenance:						
24	Supervision & Engineering	861	3.38	2.78	2.67	2.42	2.52
25	Mains	863	-	-	-	-	1.17
26	Measuring & Regulating Expenses	865	1.75	1.00	0.28	0.05	-
27	Other Equipment	867	-	0.54	-	-	0.74
28	Total		5.13	4.32	2.95	2.47	4.42
29	Distribution - Operations:						
30	Supervision & Engineering	870	13.29	14.24	5.42	19.53	12.00
31	Mains and Services	874	54.08	67.52	5.27	2.56	1.99
32	Measuring & Regulation Station - General	875	12.19	12.15	6.12	9.36	6.69
33	Measuring & Regulation Station - Industrial	876	-	-	-	0.64	2.92
34	Measuring & Regulation Station - City Gate	877	0.11	4.04	5.97	1.26	-
35	Meters and House Regulator Expenses	878	(93.02)	(30.90)	(51.53)	111.45	(213.69)
36	Customer Installation	879	45.83	45.43	97.98	46.64	42.77
37	Other Expenses	880	138.18	136.20	206.78	145.58	113.22
38	Rents	881	10.23	0.26	0.67	0.67	1.00
39	Total		180.90	248.92	276.68	337.67	(33.11)
40	Distribution - Maintenance:						
41	Supervision & Engineering	885	\$ 0.19	\$ 0.21	\$ 0.10	\$ 0.16	\$ 0.47
42	Mains	887	68.19	61.98	49.26	31.65	22.68
43	Measuring & Regulation Station - General	889	0.60	5.15	13.67	10.42	10.74

Exhibit UE-008 A

NON-PAYROLL OPERATIONS AND MAINTAINANCE EXPENSES

(000's of \$)

Utility: AmerenUE

Individual Responsible: Thomas G. Opich

Period Reported: Calendar Years 1998, 1999, 2000 and 2001, 12 Months Ended June 30, 2002

Line No.	Description	Account Number	Unadjusted Test Year	2001	2000	1999	1998
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
44	Measuring & Regulation Station - Industrial	890	0.18	0.75	0.93	-	0.05
45	Measuring & Regulation Station - City Gate	891	0.01	-	0.41	1.01	0.41
46	Services	892	8.10	17.67	19.78	30.08	27.83
47	Meters and House Regulators	893	35.06	104.64	41.10	55.61	62.69
48	Other Equipment	894	17.55	16.92	21.73	19.07	17.23
49	Total		129.87	207.32	146.97	148.00	142.11
50	Customer Accounts:						
51	Supervision	901	2.11	2.17	0.56	0.34	1.57
52	Meter Reading	902	180.35	223.21	77.90	77.58	19.34
53	Customer Records & Collection Expenses	903	204.44	178.81	30.80	37.87	49.25
54	Uncollectible Accounts	904	394.00	732.00	108.00	79.10	108.00
55	Miscellaneous Expenses	905	7.96	6.57	7.71	6.79	10.00
56	Total		788.86	1,142.75	224.97	201.67	188.17
57	Customer Service & Information:						
58	Supervision	907	-	-	-	-	-
59	Customer Assistance Expenses	908	1.85	15.14	1.33	2.02	3.82
60	Informational & Instructional Advertising	909	0.43	0.33	0.19	0.68	2.32
61	Miscellaneous Expenses	910	4.43	6.36	1.38	1.92	3.62
62	Total		6.72	21.82	2.90	4.62	9.76
63	Sales:						
64	Demonstration and Selling	912	3.25	3.40	2.23	2.56	7.05
65	Total		3.25	3.40	2.23	2.56	7.05
66	Administrative & General - Operations:						
67	Supervision	920	145.24	150.77	94.99	103.34	145.67
68	Office Supplies	921	105.29	77.66	46.89	88.18	135.69
69	Outside Services	923	128.48	136.77	177.36	143.92	291.89
70	Injuries and Damages	925	87.78	86.65	8.96	(29.48)	(15.94)
71	Employees Welfare Expenses	926	751.99	425.57	422.93	363.75	406.37
72	Regulatory Commission Expenses	928	1.38	2.69	0.74	6.91	43.34
73	Duplicate Charges	929	(3.57)	(4.81)	(4.15)	(2.27)	(2.36)
74	General Expenses	930	26.76	22.06	18.42	24.49	30.44
75	Rents	931	215.92	191.03	144.94	81.18	107.73
76	Total		1,459.26	1,088.40	911.09	780.01	1,142.81
77	Administrative & General - Maintenance	935	12.33	15.27	8.39	14.63	23.69
78	Total Non-Payroll O&M Expenses		\$ 12,152.49	\$ 15,593.33	\$ 14,301.25	\$ 8,978.76	\$ 7,769.34
79	Total Less Accounts 804-808		\$ 2,635.31	\$ 2,779.73	\$ 1,806.08	\$ 1,509.84	\$ 1,498.45